

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19301
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On December 13, 2005, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer), proposing income tax, penalty, and interest for taxable years 2002 and 2003 in the total amount of \$18,726.

The taxpayer filed a timely appeal. She did not request a hearing. The State Tax Commission, having reviewed the file, hereby issues its decision based upon the information contained in the file.

Tax Commission records showed the taxpayer was an Idaho resident who appeared to meet the Idaho income tax filing requirements. The Bureau attempted to contact the taxpayer for an explanation of why her 2002 and 2003 Idaho returns had not been filed, but she did not respond to the inquiries.

[Redacted] Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency -- Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer may, at his option, file a protest in writing with the state tax

commission and obtain redetermination of the deficiency.

The Bureau prepared the missing Idaho returns on behalf of the taxpayer and sent her a NODD. The taxpayer appealed stating she had recently moved out of state and had an accident that had an effect on her mobility and ability to search through her records. She stated that the Bureau's figures did not allow credit for all of the payments she had made, the income was overstated, and appropriate deductions were not credited. She asked for additional time to compile the information required to complete the returns.

When the Bureau did not receive the promised returns after allowing her additional time, the taxpayer's file was transferred to the Legal/Tax Policy Division for administrative review. In response to a letter from the Tax Appeals Specialist outlining her appeal rights, the taxpayer sent an email asking for additional time. She was given six additional weeks to submit pertinent information on her 2002 and 2003 Idaho individual income tax returns. To date, the Tax Commission has received nothing that would cast doubt on the Bureau's determination.

Tax Commission records show that, during 2002 and 2003, the taxpayer was an Idaho resident with Idaho sourced income in excess of Idaho's filing requirement. The taxpayer does not dispute these facts. However, she has not filed Idaho income tax returns for either year.

The Bureau used the income information reported [Redacted] in the taxpayer's name and Social Security number and other records available to the State Tax Commission to calculate the taxpayer's Idaho income tax responsibility. The standard deduction and credit for one personal exemption were allowed. A \$10 tentative payment reduced the tax due for 2002. No Idaho withholding was identified for either year.

The Bureau added interest and penalty pursuant to Idaho Code §§ 63-3045 and 63-3046. The Tax Commission reviewed those additions and found them proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated December 13, 2005, is hereby APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
2002	\$5,947	\$1,487	\$1,267	\$ 8,701
2003	7,587	1,897	1,215	<u>10,699</u>
			TOTAL DUE	\$19,400

Interest is computed through January 15, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of taxpayer's right to appeal this decision is enclosed with this decision.

DATED this _____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]

Receipt No.
